



Happy Holidays From NYSTRS!

At NYSTRS, our mission is to provide our members with a secure pension. We recognize that our ability to provide accurate and timely information to nearly 460,000 members begins with you. We greatly appreciate all that you do as our partners in this work. Your accurate reporting allows us to realize our vision to be the model for pension fund excellence and exceptional customer service.

We hope that you have a wonderful holiday season and a Happy New Year!

2026 Employer Reporting Webinar Series Announced

We hope that you've found the NYSTRS Employer Reporting Webinar series to be helpful and informative. The Employer Training & Outreach team is pleased to announce our webinar schedule for 2026.

Registration links with full webinar descriptions will be posted as they become available.

- Tuesday, Jan. 27, 2026 at 10 a.m. – [“All About the District Specific Issue Report \(DSIR\)”](#)
- Tuesday, April 21, 2026 at 10 a.m. – [“All About Tier 6 Member Contributions”](#)
- Tuesday, June 9, 2026 at 10 a.m. – [“All About Earnings After Retirement \(EAR\) and Break in Service”](#)
- Tuesday, Sept. 15, 2026 at 10 a.m. – [“All About Reporting Holdover and Retro Payments”](#)

All webinars are held live online and are 30 minutes long. These sessions provide step-by-step guidance on the reporting process and offer time for questions.

The schedule is also available on the [Employer Resources page on nystrs.org](#).

If your office has new staff who need training on our reporting requirements – or if staff would like a refresher – NYSTRS offers customized training webinars tailored to your team's needs. To schedule a training session, contact the Employer Training & Outreach unit at employereducation@nystrs.org.

Update 2025 Earnings After Retirement by March 31, 2026

All retired employees receiving a NYSTRS pension must report their earnings after retirement, and employers must report these earnings as well. Earnings after retirement for the 2025 calendar year must be updated in [Employer Secure Area](#) (ESA) **no later than March 31, 2026**.

Post-retirement earnings should be reported to NYSTRS either through regular payroll or using the Earnings After Retirement (EAR) feature in the ESA. This reporting is still required despite 2025 legislation ([Chapter 55 of the Laws of 2025](#)) that suspends the Section 212 earnings

limitation for New York State public retirees working for a public school or BOCES through June 30, 2027. For more details and guidance, consult the [Employer Manual, Section 20: Earnings After Retirement](#).

When to Report Earning After Retirement Through Regular Payroll

Payments made to NYSTRS retirees through regular payroll must be included in your monthly report under NYSTRS Pay Type N: Post-Retirement Pay. These earnings should not be reported through the Earnings After Retirement section of the ESA.

If you have not been reporting these payments correctly, please notify your NYSTRS employer reporting contact.

When to Report Earnings After Retirement Through the ESA

For NYSTRS retirees working for in your district and receiving compensation from a source other than your regular payroll, use the Earnings After Retirement application in the ESA. This includes retirees paid through any of the following sources:

- As consultants (whether or not a 1099-MISC was issued).
- By voucher.
- Through accounts payable.
- From other New York State funds, such as grants.
- Through a business entity (i.e., LLC, S corporation, partnership, etc.).
- Through a third-party vendor.

Earnings after retirement for the 2025 calendar year (Jan. 1 - Dec. 31) must be updated in ESA no later than March 31, 2026.

Please also note that employers must submit all consultant agreements for NYSTRS retirees before the agreement takes effect, or as soon as they are signed. Failure to do so may result in a significant loss of a retiree's pension benefits. If you require assistance, please call our Retired Services Unit, at 800-348-7298, ext. 6150.

Retirees Must Have a Bona Fide Break Before Returning to Post-Retirement NYS Public Service

Do you have members in your district who plan to work in New York state public service in retirement? They must retire completely – off the payroll and not employed in any New York state public position – for at least one full business day before returning to work.

Eligibility for retirement under the New York State Retirement & Social Security Law (RSSL) requires a complete separation from all New York state public employment, whether full-time, part-time, or per diem. Recent court decisions have reaffirmed that a bona fide break in all service is required before returning to New York state public service employment in retirement.

While this has always been a longstanding requirement, compliance is now receiving increased legal and administrative scrutiny.

What This Means for Members and Employer Reporting

To be eligible for post-retirement employment in NYS public service, a member must:

- Resign from all NYS public employment and officially retire.
- Begin collecting a retirement benefit.
- Be removed from all payrolls and remain fully retired for at least one full business day.
- Avoid signing any post-retirement contract, agreement or commitment before retiring. If a member signs paperwork or commits to post-retirement work before effectively retiring, they may jeopardize their pension eligibility.

Note that a “business day” refers to a weekday (Monday through Friday), not a weekend or a recognized public holiday.

Post-retirement employment may commence after the bona fide break, but a member will be subject to all earnings after retirement limitations.

The only exception permitted by the RSSL: Elected officials may continue serving their current term; however, they are still restricted by all post-retirement earnings limitations outlined in Sections 211 & 212.

For more information on employees planning to work after retirement, please refer to [Administrative Bulletin 2025-9: Retirees Must Have a Bona Fide Break Before Returning to Post-Retirement NYS Public Service](#).

NYSTRS Recently Issued Four Administrative Bulletins

Be sure to read our latest [Administrative Bulletins](#):

- [2025-15: Estimated Range for the Next Employer Contribution Rate](#)
- [2025-14: Reportability of Employment Contract Provisions and Agreements](#)
- [2025-13: NYSTRS Announces Fall 2025 PREP Seminar Schedule](#)
- [2025-12: Annual Delegates Meeting – Attendance, Salary and Expense Issues](#)

These Reporting Tips are available on the Employers/Reporting Tips page at nystrs.org. Contact us at 800-348-7298, ext. 6220 or employer@nystrs.org with any questions.